FEE TRANSMITTAL

Electronic Version v08

Stylesheet Version v08.0

Title of Invention

STRUCTURE AND METHOD FOR MANUFACTURING PLANAR SOI SUBSTRATE WITH MULTIPLE ORIENTATIONS

Application Number:

Date:

First Named Applicant: Huilong Zhu
Attorney Docket Number: FIS920040052US1

TOTAL FEE AUTHORIZED \$810

Patent fees are subject to annual revisions on or about October 1st of each year.

Filing as large entity

BASIC FILING FEE

Fee Description	Fee Code	Amount \$	Fee Paid \$			
Utility Filing Fee	1001	770	770			
Subtotal For Basic Filing Fees: \$ 770						

EXTRA CLAIM FEES

Fee Description	Extra Claim	Fee Code	Amount \$	Fee Paid \$		
Total Claims : 20	0	1202	18	0		
Independent Claims : 3	0	1201	86	0		
Subtotal For Extra Claims Fees: \$ (

ASSIGNMENT FEES

Fee Description	Property Number	Quantity	Fee Code	Amount \$	Fee Paid \$	
Recording Each Patent	00000000	1	8021	40	40	
Assignment Per Property Fee						
Subtotal For Additional Fees: \$40						

AUTHORIZED BILLING INFORMATION

The commissioner is hereby authorized to charge indicated fees and credit any overpayments to:

Deposit account number: 090458

Deposit name: International Business Machines Corporation

Deposit authorized name: Joseph P. Abate

Signature: /Joseph P. Abate Reg. No.: 30238/

Date (YYYYMMDD): 2004-06-30

Charge Assignment Fees Required Under 37 C.F.R. Section 1.21 (h).

Charge Any Additional Fee Required Under 37 C.F.R. Sections 1.16 and 1.17.